

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

AUDITED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2008 AND 2007



Mary Taylor, CPA

Auditor of State

Board of Trustees
Spencer Township
14165 W. Union Road
Spencerville, Ohio 45887

We have reviewed the *Independent Auditor's Report* of Spencer Township, Allen County, prepared by E.S. Evans and Company, for the audit period January 1, 2007 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Spencer Township is responsible for compliance with these laws and regulations.

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Mary Taylor, CPA
Auditor of State

March 25, 2009

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SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT -----	PAGE	1
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUND TYPES – FOR THE YEAR ENDED DECEMBER 31, 2008 -----		3
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUND TYPES – FOR THE YEAR ENDED DECEMBER 31, 2007 -----		4
NOTES TO FINANCIAL STATEMENTS -----		5
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY <u>GOVERNMENT AUDITING STANDARDS</u> -----		11
SCHEDULE OF FINDINGS-----		13

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E.S. Evans and Company

Certified Public Accountants

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E.S. Evans, CPA, PFS (1930-1999) • Robert E. Wendel, CPA • Dan F. Clifford, CPA, CVA
Steven D. Hooker, CPA • John E. Klay, CPA

February 3, 2009

INDEPENDENT AUDITOR'S REPORT

Spencer Township
Allen County, Ohio

We have audited the accompanying financial statements of Spencer Township, Allen County, (the Township) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also to present its larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2008 and 2007, or their changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated February 3, 2009, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with Government Auditing Standards. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in red ink, appearing to read "E. J. ... and ...", is located in the lower right quadrant of the page.

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL
FUND TYPES

For the Year Ended December 31, 2008

	Governmental Fund Types				Totals
	General	Special Revenue	Capital Projects	Permanent	(Memorandum Only)
<u>Cash Receipts:</u>					
Local Taxes	\$ 23,891	\$ 63,759	\$ -	\$ -	\$ 87,650
Licenses, Permits, and Fees	1,019	17,296	-	-	18,315
Intergovernmental Revenues	32,278	102,273	77,074	-	211,625
Interest Revenues	2,194	1,063	-	109	3,366
Miscellaneous	-	9,050	-	-	9,050
Total Cash Receipts	59,382	193,441	77,074	109	330,006
<u>Cash Disbursements:</u>					
Current -					
General Government	32,563	-	-	-	32,563
Public Safety	-	22,080	-	-	22,080
Public Works	3,408	151,838	-	-	155,246
Health	17,024	17,760	-	-	34,784
Other	-	-	-	135	135
Capital Outlay	-	6,646	77,074	-	83,720
Total Cash Disbursements	52,995	198,324	77,074	135	328,528
Total Cash Receipts Over/(Under)					
Cash Disbursements	6,387	(4,883)	-	(26)	1,478
Other Financing Receipts/(Disbursements):					
Other Financing Sources	-	-	-	-	-
Total Financing Sources Over/(Under)					
Financing Uses	-	-	-	-	-
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	6,387	(4,883)	-	(26)	1,478
Fund Cash Balance - January 1, 2008	9,852	180,344	-	4,331	194,527
Fund Cash Balance - December 31, 2008	\$ 16,239	\$ 175,461	\$ -	\$ 4,305	\$ 196,005

The accompanying notes are an integral part
of these financial statements.

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL
FUND TYPES

For the Year Ended December 31, 2007

	<u>Governmental Fund Types</u>				<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>(Memorandum Only)</u>
<u>Cash Receipts:</u>					
Local Taxes	\$ 24,704	\$ 62,540	\$ -	\$ -	\$ 87,244
Licenses, Permits, and Fees	6,068	23,919	-	-	29,987
Intergovernmental Revenues	36,089	104,982	-	-	141,071
Interest Revenues	2,198	1,179	-	215	3,592
Miscellaneous	-	10,270	-	-	10,270
Total Cash Receipts	<u>69,059</u>	<u>202,890</u>	<u>-</u>	<u>215</u>	<u>272,164</u>
<u>Cash Disbursements:</u>					
Current -					
General Government	43,752	-	-	-	43,752
Public Safety	-	23,140	-	-	23,140
Public Works	373	113,854	-	-	114,227
Health	22,586	14,317	-	-	36,903
Other	-	-	-	160	160
Capital Outlay	-	4,300	-	-	4,300
Total Cash Disbursements	<u>66,711</u>	<u>155,611</u>	<u>-</u>	<u>160</u>	<u>222,482</u>
Total Cash Receipts Over/(Under)					
Cash Disbursements	2,348	47,279	-	55	49,682
Other Financing Receipts/(Disbursements):					
Other Financing Sources	18	-	-	-	18
Total Financing Sources Over/(Under)					
Financing Uses	18	-	-	-	18
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	2,366	47,279	-	55	49,700
<u>Fund Cash Balance - January 1, 2007</u>	<u>7,486</u>	<u>133,065</u>	<u>-</u>	<u>4,276</u>	<u>144,827</u>
<u>Fund Cash Balance - December 31, 2007</u>	<u>\$ 9,852</u>	<u>\$ 180,344</u>	<u>\$ -</u>	<u>\$ 4,331</u>	<u>\$ 194,527</u>

The accompanying notes are an integral part
of these financial statements.

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS

December 31, 2008 and 2007

Note 1 - Summary of Significant Accounting Policies

Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Spencer Township, Allen County, (the Township), as a political and corporate body. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general government services, road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Invincible Fire Company, Inc. to provide fire protection services and Spencerville Ambulance Service, Inc. to provide ambulance services.

The Township's management believes the financial statements present all activities for which the Township is financially accountable.

Basis of Accounting

These financial statements follow the accounting basis prescribed or permitted by the Auditor of State. This basis is similar to the cash receipts and disbursements basis of accounting. Consequently, receipts are recognized when received rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

Cash and Investments

The Township maintains a checking account and an account with STAROhio which is valued at cost.

Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

Note 1 - Summary of Significant Accounting Policies - (continued)

Fund Accounting - (continued)

Special Revenue Funds

The Special Revenue Funds account for proceeds from specific sources (other than for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant special revenue funds:

Gasoline Tax Fund – This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Motor Vehicle License Fund – This fund receives motor vehicle license tax money to pay for constructing, maintaining, and repairing Township roads.

Road and Bridge Fund – This fund receives property tax money to pay for constructing, maintaining, and repairing Township roads and bridges.

Cemetery Fund – This fund receives money from fees and services to maintain the general upkeep of the cemeteries.

Special Levy Fund – This fund receives property and local tax money to pay for fire and ambulance service contracts for the Township.

Capital Project Funds

The Capital Project Funds are used to account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project funds:

Issue I Fund – The Township received a grant from the State of Ohio through the Allen County Auditor for repaving of roads.

Permanent Funds

The Permanent Funds are funds in which the principal may not be expended. The interest earned on the funds is used to maintain cemeteries within the Township.

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

Note 1 - Summary of Significant Accounting Policies

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

Note 1 - Summary of Significant Accounting Policies - (continued)

Property, Plant and Equipment

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Note 2 – Equity in Pooled Cash

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	2008		2007
Demand Deposits	\$ 61,760	\$	90,712
STAROhio	134,245		103,815
Total Deposits	\$ <u>196,005</u>	\$	<u>194,527</u>

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

Note 3 – Budgetary Activity

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 68,995	\$ 59,382	(9,613)
Special Revenue	385,164	193,441	(191,723)
Capital Projects	77,074	77,074	-
Permanent	461	109	(352)
	<u>\$ 531,694</u>	<u>\$ 330,006</u>	<u>\$ (201,688)</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 55,684	\$ 52,995	\$ 2,689
Special Revenue	287,823	198,324	89,499
Capital Projects	86,091	77,074	9,017
Permanent	170	135	35
	<u>\$ 429,768</u>	<u>\$ 328,528</u>	<u>\$ 101,240</u>

2007 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 69,654	\$ 69,077	\$ (577)
Special Revenue	333,053	202,890	(130,163)
Capital Projects	-	-	-
Permanent	447	215	(232)
	<u>\$ 403,154</u>	<u>\$ 272,182</u>	<u>\$ (130,972)</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 56,009	\$ 66,711	\$ (10,702)
Special Revenue	283,550	155,611	127,939
Capital Projects	-	-	-
Permanent	250	160	90
	<u>\$ 339,809</u>	<u>\$ 222,482</u>	<u>\$ 117,327</u>

Contrary to Ohio law, appropriations exceeded estimated resources and actual available resources by \$9,017 in the Issue I (Capital Projects Fund) at December 31, 2008. Contrary to Ohio law, expenditures exceeded appropriations by \$10,702 in the General Fund at December 31, 2007.

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2008 and 2007

Note 4 - Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Township amounts equaling these deductions. The Township includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

Property owners assess tangible personal property tax. They must file a list of tangible property to the County by each April 30. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on the Township's behalf.

Note 5 – Retirement Systems

Ohio Public Employees Retirement System (OPERS)

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer plan. The Ohio Revised Code prescribes the plan's retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2007, OPERS members contributed 9.5 percent of their gross salary. The Township contributed an amount equal to 13.85 percent of participants' gross salaries. For 2008, OPERS members contributed 10.0 percent of their gross salary. The Township contributed an amount equaling 14.0 percent of participants' gross salaries. The Township has paid all required contributions through December 31, 2008.

Note 6 - Risk Management

Commercial Insurance

The Township has obtained commercial insurance through EMC Insurance Company for the following risks:

- Comprehensive property and general liability
- Vehicles
- Inland Marine
- Errors and Omission



E.S. Evans and Company

Certified Public Accountants

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Steven D. Hooker, CPA • John E. Klay, CPA

February 3, 2009

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Spencer Township
Allen County, Ohio

We have audited the financial statements of the Spencer Township, Allen County, Ohio, (the Township) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated February 3, 2009, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Spencer Township's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Spencer Township's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Spencer Township's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Spencer Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that a misstatement of Spencer Township's financial statements that is more than inconsequential will not be prevented or detected by the Township's internal control.

We consider the following deficiencies described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting: 2008-001 and 2008-002.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Spencer Township's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiencies described above are not a material weakness.

We also noted certain internal control matters that we reported to Spencer Township's management in separate letter dated February 3, 2009.

Compliance and Other Matters

As part of reasonably assuring whether Spencer Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and are described in the accompanying schedule of findings as items 2008-001 and 2008-002.

In a separate letter to Spencer Township's management dated February 3, 2009, we reported other matters related to noncompliance.

We intend this report solely for the information and use of management of Spencer Township and the Auditor of State of Ohio. It is not intended for anyone other than these specified parties.

A handwritten signature in red ink, appearing to read "E. J. ... and ...".

SPENCER TOWNSHIP
ALLEN COUNTY, OHIO

SCHEDULE OF AUDIT FINDINGS
December 31, 2008 and 2007

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number 2008-001 – Noncompliance Citation and Significant Deficiency

Ohio Revised Code Section 5705.36 allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources. A reduced amended certificate must be obtained if the amount of the deficiency will reduce available resources below the current level of appropriation.

Ohio Revised Code Section 5705.39 provides in part that total appropriations from each fund shall not exceed the total estimated resources.

In 2008, appropriations exceeded both available and actual resources by \$9,017 in the Capital Projects (Issue I) Fund.

Township Response – The Township will more closely monitor this.

Finding Number 2008-002 – Noncompliance Citation and Significant Deficiency

Expenditures in Excess of Appropriations

Ohio Revised Code Section 5705.41(B) states that no money is to be expended unless it has been appropriated. In 2007, expenditures exceeded appropriations by \$10,702 in the General Fund.

Township Response – The Township will more closely monitor this.



Mary Taylor, CPA
Auditor of State

SPENCER TOWNSHIP

ALLEN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 7, 2009**